Key Information Document
PAYE

The purpose of this document is to set out key information regarding your relationship with **Paul Mitchell Associates** (incl. details regarding PAYE, holiday entitlement & other benefits).

Should you require further information, please contact our Payroll Department on **+44 (0)116 254 9404** or email **office@paulmitchellassoc.co.uk**

The **Employment Agency Standards (EAS) Inspectorate** is the government authority responsible for the enforcement of certain agency worker rights. You can raise a concern with EAS directly by calling 0207 215 5000 OR via the **Acas** helpline on 0300 123 1100 (Monday to Friday, 8:00am – 6:00pm)

Name of Employment Business:	Paul Mitchell Associates
Type of Contract:	Contract for Services
Who Will Be Responsible for Paying You: (if different from your Employer)	Paul Mitchell Associates
How Often You Will be Paid:	Weekly in Arrears
Expected / Minimum Rate of Pay:	No Less Than National Minimum Wage
Deductions From Your Pay Required by Law:	PAYE Tax This is the income tax paid to HMRC for you via PAYE. This is closely linked to your Tax Code & associated Tax-Free Allowance. National Insurance National Insurance (NI) is a tax in the United Kingdom paid by workers & employers for funding state benefits.
Any Other Deductions / Costs From Your Pay: (to include amounts OR how they are calculated)	Auto Enrolment Pension Scheme: (if applicable) 5% Employee Contribution Student Loan: (if applicable) Plan 1: Earnings Below £19,390 0% Earnings Above £19,390 9% Plan 2: Earnings Below £26,575 0% Earnings Above £26,575 9% Postgraduate Loans: Earnings Below £21,000 0% Earnings Above £21,000 6% DEO (Deduction from Earnings Order): (if applicable) Amount Calculated by the CMS (Child Maintenance Service)
Any Fees for Goods or Services:	None

(continue)

ASSOCIATES

Holiday Entitlement & Pay:

Full-Time Workers are entitled to 28 days (incl. Bank Holidays) per annum.

Holiday Entitlement Calculation:

Days Worked: (per week)	Formula:	Total No. of Days: (rounded up)
1	28 ÷ 5 = 5.6	6
2	28 ÷ 5 x 2 = 11.2	11.5
3	28 ÷ 5 x 3 = 16.8	17
4	28 ÷ 5 x 4 = 22.4	22.5
5	= 28 days	28

Holiday Pay Calculation:
13.8% of hourly rate is accrued & paid when holiday is taken OR at the end of the assignment.

Additional Benefits:

Under the Agency Workers Regulations 2010, Agency Workers are entitled to the same benefits, pay & holiday as the equivalent permanent counterpart at the business in which they are assigned after 12 weeks of starting the assignment.

Representative Example Pay (based on Tax Code 1250L)

Example Rate of Pay:

£375.00 per week (37.5hrs per week)
£10.00 per hour

Deductions From Your Pay Required by Law:

PAYE Tax: £24.37
Employee NI Contribution: £23.08

Any Other Deductions / Costs From Your Pay:

Auto-Enrolment Pension Scheme: £12.75
Student Loan: £0.00 (threshold not met)

Any Fees for Goods or Services:

None

Example Net Pay:

£314.80 per week

(This is an example only and not pay you will actually receive)